

# STATE OF NEBRASKA

DEPARTMENT OF REVENUE  
Mary J. Egr Edson  
Tax Commissioner



Dave Heineman  
Governor

July 26, 2006

Scott Peterson  
Executive Director  
Streamlined Sales Tax Governing Board  
P.O. Box 7018  
Pierre, SD 57501

Re: Nebraska 2006 Recertification Letter

Dear Mr. Peterson:

Pursuant to Section 803 of the Streamlined Sales and Use Tax Agreement (Agreement), on behalf of the State of Nebraska, a Member State, I as Tax Commissioner of the Nebraska Department of Revenue, hereby re-certify to the Governing Board compliance with the terms of the Agreement.

The Nebraska Legislature did not enact any legislation during the 2006 Legislative session which would affect Nebraska's compliance with the Agreement. The following is a summary of the two changes in the citations contained in our original Certificate of Compliance, dated March 28, 2005.

1. Section 324D – Rounding rule and repeal of requirements for sellers to use bracket system. The reference to Laws 2003, LB 282 has been removed. Nebraska Sales and Use Tax Regulation 1-011.01 was updated on April 12, 2005 to reflect the provisions of LB 282 which states the seller may use the bracket schedules when computing the tax.
2. Section 402A(1) – Amnesty for registration. The reference to Laws 2005, LB16 has been removed. The amnesty provision of LB 16 has been codified into Neb. Rev. Stat. § 77-2712.05(4).

All other statutory and regulatory citations contained in the 2006 Certificate of Compliance and Taxability Matrix are still valid.

Enclosed please find the Nebraska Recertification of Compliance and Taxability Matrix. These documents will be posted on our Web site, [www.revenue.ne.gov](http://www.revenue.ne.gov). If you have any other questions, please contact Tom Gillaspie in Legal Services at 402-471-5915.

Sincerely,

A handwritten signature in black ink, appearing to be "MJE", written over a horizontal line.

Mary J. Egr Edson  
State Tax Commissioner

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